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CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

(Section 63.1 of the Revenue and Taxation Code)

FOR OFFICE USE ONLY

DATE _____
 RECORDED _____
 PRINCIPAL RESIDENCE _____
 APPROVED _____
 DENIED _____
 SV83 _____ SV84 _____
 OTHER _____

California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:

- The principal residence between parents and children, and/or
- The first \$1,000,000 of other real property between parents and children.

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by all eligible transferors and the transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust or will, may be required.

Please note:

- This exclusion only applies to transfers that occur on or after November 6, 1986.
- In order to qualify, the real property must be transferred from parents to their children or children to their parents.
- If you do not complete and return this form, it may result in this property being reassessed.

A. PROPERTY

ASSESSOR'S PARCEL NUMBER _____

PROPERTY ADDRESS _____		CITY _____
RECORDER'S DOCUMENT NUMBER _____		DATE OF PURCHASE OR TRANSFER _____
PROBATE NUMBER (if applicable) _____	DATE OF DEATH (if applicable) _____	DATE OF DECREE OF DISTRIBUTION (if applicable) _____

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code Section 63.1 [See Title 42 United States Code, Section 405 (c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit. This claim form is not subject to public inspection.

B. TRANSFEROR(S)/SELLER(S) (additional transferors please complete "B" on the reverse)

- Print full name(s) of transferor(s) _____
- Social security number(s) _____
- Family relationship(s) to transferee(s) _____
 If adopted, age at time of adoption _____
- Was this property the transferor's principal residence? ☐ Yes ☐ No
 If **yes**, please check which one of the following exemptions was granted on this property in the transferor's name:
 Homeowner's Exemption _____ Disabled Veteran's Exemption _____
- Is this a transfer of real property other than the principal residence of the transferor (the exclusion for other real property is limited to the first one million dollars of value)? ☐ Yes ☐ No
 If **yes**, please attach a list of all previous transfers that qualify for this exclusion. [This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers and family relationship. Transferor's principal residence must be identified.]
- Was only a partial interest in the property transferred? ☐ Yes ☐ No If **yes**, percentage transferred _____ %.
- Was this property owned in joint tenancy? ☐ Yes ☐ No
- If the transfer was through the medium of a trust, please attach a copy of the trust.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all the information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child of the transferees listed in Section C.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE _____ 	DATE _____
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE _____ 	DATE _____
MAILING ADDRESS _____	DAYTIME PHONE NUMBER _____ ()

(PLEASE COMPLETE APPLICABLE INFORMATION ON REVERSE SIDE)

Parcel Number _____

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____
2. Family relationship(s) to transferor(s) _____
 If adopted, age at time of adoption _____
 If step-parent/step-child relationship is involved, was parent still married to step-parent on the date of purchase or transfer? ☐ Yes ☐ No
 If **no**, was the marriage terminated by: ☐ Death ☐ Divorce
 If terminated by death, had the surviving step-parent remarried as of the date of purchase or transfer? ☐ Yes ☐ No
 If in-law relationship is involved, was the son-in-law or daughter-in-law still married to the daughter or son on the date of purchase or transfer? ☐ Yes ☐ No
 If **no**, was marriage terminated by: ☐ Death ☐ Divorce
 If terminated by death, has the surviving son-in-law or daughter-in-law remarried as of the date of purchase or transfer? ☐ Yes ☐ No
3. **ALLOCATION OF EXCLUSION** (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child of the transferors listed in Section B, and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE



DATE

MAILING ADDRESS

DAYTIME PHONE NUMBER

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NOTE: The Assessor may contact you for additional information.**B. TRANSFEROR(S)/SELLER(S)** (continued)

Name	Social Security Number	Relationship

C. TRANSFEREE(S)/BUYER(S) (continued)

Name	Relationship